IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 4TH JULY 2007 / 13TH ASHADHA 1929

WP(C).No. 20478 of 2007(K)

PETITIONER:

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1. R.R. MURUGAN, S/O. RAJ CHETTIYAR,
   HOUSE NO.XII/107/06, SANTHANPARA, POOPARAKARA,
   UDUMBANCHOLA.

2. RAMESH,
   VARAKIL HOUSE, ESTATE POOPARAKARA, RAJAKUMARI,
   POOPARA VILLAGE, UDUMBANCHOLA.

BY ADV. SRI.SUMAN CHAKRAVARTHY
SRI.K.A.JOSEPH RAJESH

RESPONDENTS:

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1. STATE OF KERALA,
   REPRESENTED BY ITS SECRETARY, DEPARTMENT OF TAXES,
   GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. INSPECTING ASSISTANT COMMISSIONER
   (INTELLIGENCE), COMMERCIAL TAXES, DEVIKULAM,IDUKKI

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 04/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.20478 of 2007

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Dated this the 4th day of June, 2007.

JUDGMENT

The petitioner is challenging Ext.P4 proceedings whereunder the second respondent has given an option to the petitioners to pay fine and get the goods and vehicle released as provided under Section 49(3) of the Kerala VAT Act. If petitioners do not want to exercise the option, then the officer is bound to hear the petitioners and consider whether goods and the vehicle should be confiscated and if there is no case, to release the items. Taking into consideration the interest of both sides, W.P. is disposed of directing the second respondent to release the goods and the vehicle on petitioners depositing Rs.25,920/- in cash i.e. three times the tax towards fine for release of goods and a simple bond without surety for Rs.50,000/- for release of the vehicle and after making endorsement in the RC book that vehicle is subject to confiscation proceedings and shall not be sold without clearance from second respondent. The adjudication should be completed after hearing the petitioners within a period of two months after release of goods and vehicle as above.

Issue photocopy today itself.

C.N.RAMACHANDRAN NAIR
Judge

pms